SENATOR HEFNER: Okay.

SENATOR VICKERS: ...as soon as we can, we need to start alerting people and I would hope that the press would at least pick up a little bit of this discussion so that those people that have already got it will be aware as well.

SENATOR HEFNER: Okay, Senator Vickers, we are in the petroleum business and we do operate a country tank wagon and most of these country tank wagon people are alerting the consuming public, the farmers and commercial accounts that they are liable for the federal tax. We have a ruling from the IRS that says that if this farmer or a commercial account person will give a letter in writing to the fuel dealer that the fuel dealer can pay the federal tax form too. So I think we have many people out there working and trying to keep that farmer or consumer account in operating legal. But I think this is still a good idea. My idea is that we do not want to throw all those forms away that we have had printed already. So...and I will be visiting with you a little later on this.

SPEAKER NICHOL: Senator Carsten. But if I may, Senator Carsten, before you speak, Senator Hannibal has fifty 8th Graders from Boys Town in the north balcony and Margaret Molloy is their instructor, and Kirk Estee is also an instructor. Would you please welcome them to our Legislature. Senator Carsten, thank you.

SENATOR CARSTEN: Mr. President and members of Legislature, I rise not in opposition to the amendment, but only to express a support for the concept that we adopted last year in LB 302 and I think as you recall that this was a new area that we were venturing into that was a serious problem in Nebraska and that what we had put together probably was not perfect, and that as we moved into it and with it, we would be offering additions or subtractions as the conditions dictated. I think Senator Vickers and I have been aware of this problem, probably is one of the areas that we do have some problems with and I would repeat what Senator Hefner has said, probably there is some areas but we will work with Senator Vickers and will be happy to correct it. But it is an area that we must not eliminate or lose contact with, and if there are problems, let's try to